

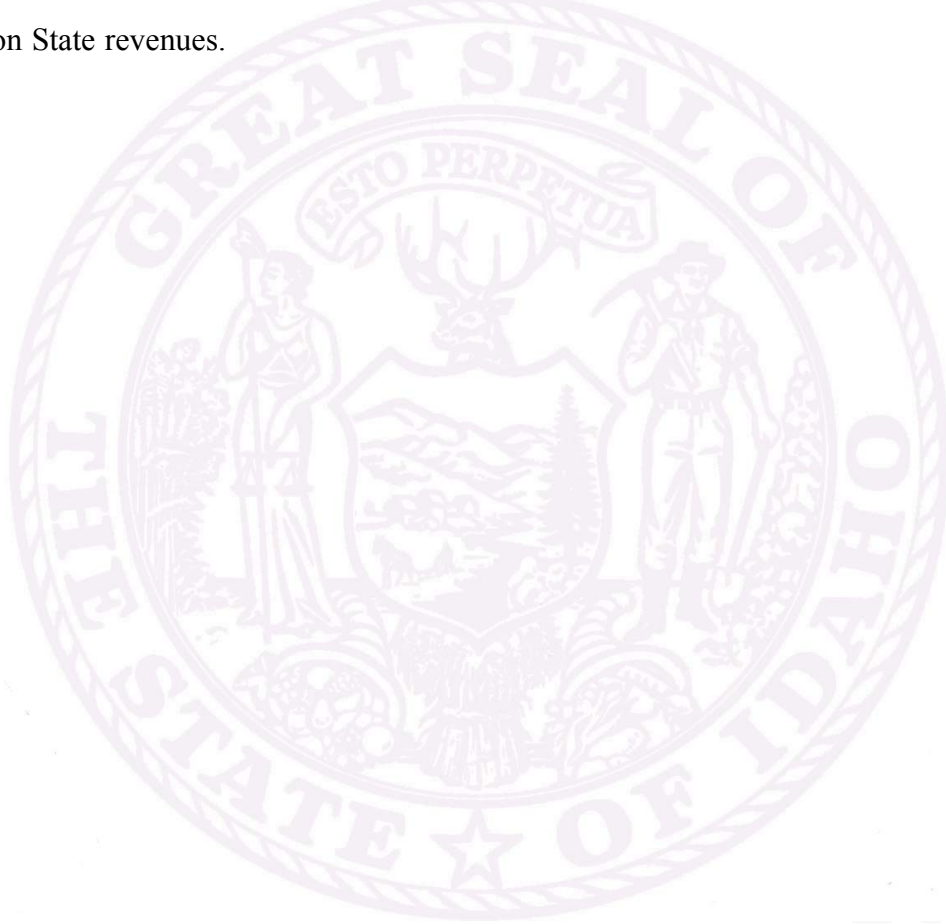
STATEMENT OF PURPOSE

RS23194

Idaho Code section 63-3039(d) requires the Tax Commission to publish the Income Tax Act, amendments to the Act and rules in effect in pamphlet form and provide for the sale of the pamphlet at a price not to exceed the cost of printing plus the actual cost of postage and handling. The Commission has not published this pamphlet in paper form for many years. The Income Tax Act and related rules are available to the public via the Internet at no cost making this requirement to publish paper documents no longer necessary. The legislative proposal would amend the statute to reflect current practice.

FISCAL NOTE

No effect on State revenues.



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